

Special Education Excess Fund Balance Worksheet

Step 1:	Non-Federal Revenue (1000's, 2000's, 3000's)		A
Determine Percent of	Federal Revenue (4000's) +		B
Federal Revenue	Total (A + B)		C
	Percent of Federal Revenue (B/C)		D

Step 2:	Total Expenditures		E
Calculate Fund Balance			
Percentage & Allowable Excess	(E x .2)		F
	Allowable Fund Balance (Result of line F or \$50,000, whichever is greater)		G

Step 3:	Ending Fund Balance as of 6/30/2007		H
Calculate Adjustment to Aid	Amount of Federal Revenues in Ending Balance (D x H) -		
	Difference		I
	Fund Balance Adjustment (I-G)		

Example School District

Step 1:	Non-Federal Revenue (1000's, 2000's, 3000's)	\$115,016.33	A
Determine Percent of	Federal Revenue (4000's) +	\$11,360.00	B
Federal Revenue	Total (A + B)	\$126,376.33	C
	Percent of Federal Revenue (B/C)	8.99%	D

Step 2:	Total Expenditures	\$367,850.00	E
Calculate Fund Balance			
Percentage & Allowable Excess	(E x .2)	\$73,570.00	F
	Allowable Fund Balance (Result of line F or \$50,000, whichever is greater)	\$73,570.00	G

Step 3:	Ending Fund Balance as of 6/30/2007	\$85,000.00	H
Calculate Adjustment to Aid	Amount of Federal Revenues in Ending Balance (D x H) -	\$7,641.50	
	Difference	\$77,358.50	I
	Fund Balance Adjustment (I-G)	\$3,788.50	